

FINANCIAL SUMMARY

(Amounts expressed in Hong Kong dollars unless otherwise stated)

SUMMARY FINANCIAL INFORMATION

RESULTS

The following is a summary of the published consolidated results of Egana Jewellery & Pearls Limited (the "Company") and its subsidiaries (collectively referred to as the "Group") for the year ended 31st December, 2000, the seventeen-month period ended 31st May, 2002, and the years ended 31st May, 2003, 2004 and 2005.

	Year ended 31st December, 2000 \$'000	17-month period ended 31st May, 2002 \$'000	Year ended 31st May, 2003 \$'000	Year ended 31st May, 2004 \$'000	Year ended 31st May, 2005 \$'000
Turnover	670,648	855,738	718,382	977,633	851,352
Cost of sales	(375,184)	(476,590)	(420,431)	(607,521)	(489,344)
Gross profit	295,464	379,148	297,951	370,112	362,008
Other revenues	12,380	34,342	33,362	22,266	43,540
Distribution costs	(116,775)	(162,809)	(101,816)	(152,593)	(158,072)
Administrative expenses	(126,764)	(182,488)	(152,571)	(153,858)	(153,067)
Operating profit	64,305	68,193	76,926	85,927	94,409
Finance costs	(17,065)	(22,972)	(15,745)	(22,448)	(25,515)
Profit before share of profit/(loss) of an associated company	47,240	45,221	61,181	63,479	68,894
Share of profit/(loss) of an associated company	—	—	—	—	—
Profit before taxation	47,240	45,221	61,181	63,479	68,894
Taxation	(4,610)	(3,444)	(3,241)	5,017	5,658
Profit after taxation	42,630	41,777	57,940	68,496	74,552
Minority interests	—	509	(1)	(1)	—
Profit attributable to shareholders	42,630	42,286	57,939	68,495	74,552
Earnings per share					
Basic	13.75 cents	13.63 cents	18.68 cents	22.00 cents	20.27 cents
Diluted*	13.70 cents	N/A	N/A	21.38 cents	N/A

Note:

* Diluted earnings per share was not shown for the seventeen-month period ended 31st May, 2002 and for the years ended 31st May, 2003 and 2005 as there were no share options, warrants or any other convertible instruments which could have caused dilution as at those dates.

FINANCIAL SUMMARY

(Amounts expressed in Hong Kong dollars unless otherwise stated)

SUMMARY FINANCIAL INFORMATION *(Cont'd)*

ASSETS AND LIABILITIES

	At 31st December, 2000 \$'000	At 31st May, 2002 \$'000	At 31st May, 2003 \$'000	At 31st May, 2004 \$'000	At 31st May, 2005 \$'000
Total assets	593,572	757,473	831,111	1,102,622	1,313,342
Total liabilities	(256,842)	(351,568)	(374,484)	(590,984)	(653,377)
Minority interests	—	(27)	(28)	(41)	(41)
Shareholders' funds	336,730	405,878	456,599	511,597	659,924